



House of Representatives

File No. 694

General Assembly

February Session, 2016

(Reprint of File No. 176)

House Bill No. 5277
As Amended by House Amendment
Schedule "A"

Approved by the Legislative Commissioner
April 21, 2016

**AN ACT EXTENDING THE MUNICIPAL PROPERTY TAX RELIEF TO
RETIRED VOLUNTEER FIREFIGHTERS, FIRE POLICE OFFICERS
AND EMERGENCY MEDICAL TECHNICIANS.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-81w of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2016*):

3 The legislative body of any municipality may establish, by
4 ordinance, a program to provide property tax relief for [the] a
5 nonsalaried local emergency management director, [and for] any
6 individual who volunteers his or her services as a firefighter, fire
7 police officer, as defined in subsection (a) of section 7-308, emergency
8 medical technician, paramedic, civil preparedness staff, [an] active
9 member of a volunteer canine search and rescue team, as defined in
10 section 5-249, [an] active member of a volunteer underwater search
11 and rescue team, or [an] ambulance driver in the municipality, or any
12 individual who is a retired volunteer firefighter, fire police officer or
13 emergency medical technician and has completed at least twenty-five
14 years of service as a volunteer firefighter, fire police officer or

15 emergency medical technician in the municipality. Such tax relief may
16 provide either (1) an abatement of up to one thousand dollars in
17 property taxes due for any fiscal year, or (2) an exemption applicable
18 to the assessed value of real or personal property up to an amount
19 equal to the quotient of one million dollars divided by the mill rate, in
20 effect at the time of assessment, expressed as a whole number of
21 dollars per one thousand dollars of assessed value. Any ordinance may
22 authorize interlocal agreements for the purpose of providing property
23 tax relief to such volunteers who live in one municipality but volunteer
24 or volunteered their services in another municipality.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2016</i>	12-81w
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The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 17 \$	FY 18 \$
Various Municipalities	Grand List Reduction	None	Potential

Explanation

The bill expands an optional municipal property tax exemption to retired volunteer emergency services personnel with at least 25 years of experience. To the extent that municipalities choose to provide this exemption, there is a grand list reduction, which results in a loss of property tax revenue, given a constant mill rate.

It is not known how many retired volunteer emergency services personnel with at least 25 years of experience there are in the state who own property.

House "A" strikes the underlying bill and results in the above identified fiscal impact.

The Out Years

The fiscal impact identified above would continue into the future subject to changes in municipal mill rates and grand lists.

OLR Bill Analysis**HB 5277 (as amended by House "A")******AN ACT EXTENDING THE MUNICIPAL PROPERTY TAX RELIEF TO RETIRED VOLUNTEER FIREFIGHTERS.*****SUMMARY:**

This bill extends the optional municipal property tax relief program for certain non-retired volunteer personnel to retired volunteer firefighters, fire police officers, and emergency medical technicians (EMTs) who volunteered at least 25 years in the municipality. By law, the relief may take the form of a tax (1) abatement of up to \$1,000 in property taxes due in any fiscal year or (2) exemption applicable to the assessed value of real or personal property up to \$1 million divided by the mill rate (expressed as a whole number per \$1,000 of assessed value) at the time of the assessment.

By law, a town's legislative body may provide, by ordinance, property tax relief to volunteer fire police officers, active members of a volunteer underwater search and rescue team, nonsalaried local emergency management directors and volunteer firefighters, EMTs, paramedics, ambulance drivers, civil preparedness staff members, and active members of a canine search and rescue team. The bill allows the ordinance to authorize interlocal agreements for providing the tax relief to retired volunteer firefighters, fire police officers, and EMTs who volunteered in a different municipality than the one where they now live. The law already allows municipalities to do this for active volunteers.

*House Amendment "A" broadens the scope of the original bill by extending the program to retired fire police officers and EMTs.

EFFECTIVE DATE: July 1, 2016

COMMITTEE ACTION

Public Safety and Security Committee

Joint Favorable

Yea 24 Nay 1 (03/10/2016)

Planning and Development Committee

Joint Favorable

Yea 15 Nay 0 (04/04/2016)